

NEW JERSEY DIVISION OF TAXATION

TECHNICAL BULLETIN

TB-22R

ISSUED: 04-12-04

TOPIC: ATLANTIC CITY CASINO PARKING FACILITY FEE

Pursuant to P.L. 1993, c. 159, recently amended by P.L. 2003, c.116, casino parking facilities in Atlantic City are required to impose a minimum charge for a parking space used for parking, garaging or storing a motor vehicle in a parking facility or property owned or leased by a casino hotel or by any person on behalf of a casino hotel licensed under the "Casino Control Act" (P.L. 1977, c. 110). Any amount over and above the required minimum parking fee is retained by the casino.

Casino parking facilities are required to charge a minimum of \$3.00 a day for use of a parking space. The fee is due only once per day per vehicle. When proof of payment can be established, an additional fee will not be due again on the same calendar day, for use of a parking space in the same or other casino hotel parking facility or property. The \$3.00 per day parking fee is not due on parking spaces for motor vehicles owned or leased by the owner or operator of the property or parking facility or by employees of the casino hotel.

Parking fees are remitted to the State by filing the New Jersey Casino Parking Fee Return and Remittance forms. The forms are due on a monthly basis by the 20th day of the month. Payment of the total amount due should be made by Electronic Funds Transfer (EFT) using EFT tax code 20500. If this is not possible, the Division will accept a check or money order. Although the Fee has recently increased, the Division's established collection procedures remain effective.

The first \$1.50 of the fees collected will be placed in a special fund held by the State Treasurer. The funds will then be available to the Casino Reinvestment Development Authority established pursuant to section 5 of P.L. 1984, c.218. The remaining \$1.50 of the fee shall be deposited into the Casino Revenue Fund established pursuant to section 145 of P.L.1977, c.110 in the fiscal years 2004 through 2006. Beginning in the State fiscal year 2007 and thereafter, the remaining \$1.50 of the fee will be deposited as follows: \$0.50 into the Casino Revenue Fund and \$1.00 to the Casino Reinvestment Development Authority for its purposes pursuant to law.